

Exhibit C

October 28, 2019

Your Honor:

I am writing to you on behalf of my brother, Michael Cohen. I need to tell you at the start, I know little of my brother's case or the charges against him. I did not follow it in the news, I did not ask my brother about it, and I did not even speak to my parents about it. What information I did have about the case came from friends who had read something about it, and then spoke to me assuming I had as well. However, the fact that I did not "follow" Michael's case should not be misconstrued as believing I did not care, or I was not concerned for my brother. Rather, the opposite is true. I did not follow the case closely because regardless of what I would have read or been told, I had faith in Michael. One cannot know Michael for as long or as well as I have and not have faith in him.

Michael and I grew up in Waldoboro, a small town in Mid-coast Maine. We were raised in a middle class family, in an area where middle class families are the minority. Most of our friends and classmates came from families with long traditions of fishing, logging or farming. I mention this because it forms the basis of two things I would like you to know about my brother. The first is that when we were young, Michael, though he did not have to, nevertheless became one of the hardest working persons I have ever known. Long before Michael was old enough to drive, 7 or 8 years old perhaps, our mother would drive he and I to a back road, any back road. We would each have a burlap bag and Michael would walk one side of the road while I walked the other, picking up returnable bottles and cans. A good day for us was two or three dollars each. Michael took satisfaction in knowing he had earned the money.

It was beginning at that age that he and I also bought 50 laying hens. We raised and cared for those hens (which was much more work than one would think) and once they began laying eggs, we contacted all of our neighbors. A short time later, Michael and I had an egg route. My mother had to drive us of course, but for several years the entire neighborhood was buying their eggs from us every Thursday, which was our delivery day.

A few years later it was a lawnmowing service. I was old enough to drive by then but make no doubt, we were equal partners. From there, Michael went to work for a construction company, by far the youngest one on the crew. And for his last couple of years of high school, during vacations and the summer, Michael would wake up at 4 a.m. to get to the shore and get on

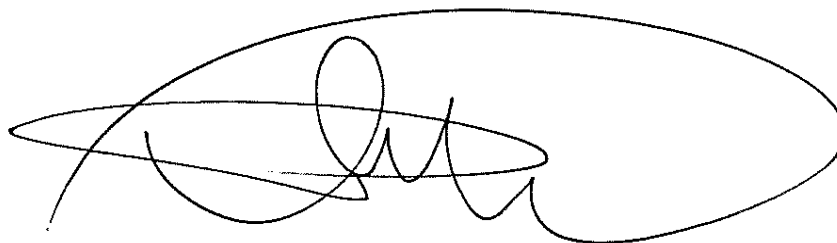
a lobster boat for which he was a "sternman". Long hours, hard work, and he never missed a day. My brother is the hardest worker I have ever known.

The second thing I want you to know about my brother is also tied to where we grew up. As I said, Waldoboro is a small town in Maine. The people there are some of the best people I know. I wrote previously, most are fishermen or loggers or farmers. They grow up in Waldoboro and they never leave. Those few that do leave rarely come back, and if they do they may see their old friends but things are different. Pleasantries are exchanged, but the memories, trust, and friendship have become distant.

It's different with Michael. And that is a testament to who my brother was before he left and who he still is when he comes back. To see him with his old friends from Maine, it is like he never left. There is no distrust of my brother because he moved away and now lives in London, and Michael looks and acts and talks with his old friends like he never left. I mean that in the best way possible. Your Honor, the people who know my brother best are the people who grew up with him. And they know that Michael may live somewhere else now, he may live a different life-style, he may move in different circles, but his character has not changed, and those who know him best know that no matter how long he has been gone he never left them.

I am sure others have written letters for my brother. And those letters are most likely filled with examples of my brother as a father, a son, a friend. I do not need to see those letters to know how they speak of my brother. However, I did not want to write just another letter with similar examples. What I have tried to explain to you is who my brother was at a young age and who he remains. I thought the best evidence of this would be to tell you about those who knew him first, knew him best, and know who he truly is. I am proud of my brother your Honor, and it has a lot more to do with who he is rather than what he has accomplished.

Sincerely,

A handwritten signature in black ink, appearing to read 'Philip S. Cohen', enclosed within a large, loopy oval shape.

Philip S. Cohen